



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 100 WEST RIVER AVENUE
P.O. BOX 238
BRUCE, WI 54819-0238

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MRS. TERRY HEGEHOLZ of _____
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/24/2004
(Date)

VILLAGE CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 100 WEST RIVER AVENUE

P.O. BOX 238

BRUCE, WI 54819-0238

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS. TERRY HEGEHOLZ**Title:** CLERK-TREASURER**Office Address:**

100 WEST RIVER AVENUE

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@presenter.com

President, chairman, or head of utility commission/board or committee:

Name: MR. RODNEY KIETH**Title:** PRESIDENT**Office Address:**

100 WEST RIVER AVENUE

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 2/24/2004**Period covered by most recent audit:** 1/1/03-12/31/03

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HARMON**Title:** SUPERINTENDENT**Office Address:**100 WEST RIVER AVENUE
P.O. BOX 238
BRUCE, WI 54819**Telephone:** (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Name of utility commission/committee: Bruce Village Board

Names of members of utility commission/committee:MR JON HAMEL, TRUSTEE
MR RODNEY KIETH, PRESIDENT
MR RICHARD LABELLE, TRUSTEE
MR ROBERT MCDONALD, TRUSTEE
MS PAULETTE PONICK, TRUSTEE
MR STEVEN QUADE, TRUSTEE
MR FRANK VREELAND, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/1/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	139,544	138,644	1
Operating Expenses:			
Operation and Maintenance Expense (401)	92,645	89,494	2
Depreciation Expense (403)	22,308	43,728	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,138	10,389	5
Total Operating Expenses	125,091	143,611	
Net Operating Income	14,453	(4,967)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,453	(4,967)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,171	4,005	9
Miscellaneous Nonoperating Income (421)	1,000	0	10
Total Other Income	4,171	4,005	
Total Income	18,624	(962)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	21,561	0	12
Total Miscellaneous Income Deductions	21,561	0	
Income Before Interest Charges	(2,937)	(962)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	202	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	1,813	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	2,015	
Net Income	(2,937)	(2,977)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	119,394	122,371	19
Balance Transferred from Income (433)	(2,937)	(2,977)	20
Miscellaneous Credits to Surplus (434)	441,682	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	558,139	119,394	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	139,544		139,544	1
Total (Acct. 400):	139,544	0	139,544	
Operation and Maintenance Expense (401):				
Derived	92,645		92,645	2
Total (Acct. 401):	92,645	0	92,645	
Depreciation Expense (403):				
Derived	22,308		22,308	3
Total (Acct. 403):	22,308	0	22,308	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	10,138		10,138	5
Total (Acct. 408):	10,138	0	10,138	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	14,453	0	14,453	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST ON SPECIAL ASSESSMENTS	1,089	0	1,089	10
INTEREST ON SEWER REPLACEMENT FUND	1,558	0	1,558	11
INTEREST ON OPERATING CASH AND INVESTMENTS	524	0	524	12
Total (Acct. 419):	3,171	0	3,171	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		500	500 13
Contributed Plant - Sewer		500	500 14
NONE	0	0	0 15
Total (Acct. 421):	0	1,000	1,000
TOTAL OTHER INCOME:	3,171	1,000	4,171

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		5,563	5,563 17
Depreciation Expense on Contributed Plant - Sewer		15,998	15,998 18
NONE	0	0	0 19
Total (Acct. 426):	0	21,561	21,561
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	21,561	21,561

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	0		0 20
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 21
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	17,624	(20,561)	(2,937)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	119,394	0	119,394 26
Total (Acct. 216):	119,394	0	119,394
Balance Transferred from Income (433):			
Derived	17,624	(20,561)	(2,937) 27
Total (Acct. 433):	17,624	(20,561)	(2,937)
Miscellaneous Credits to Surplus (434):			
NET BOOK VALUE OF CONTRIBUTED PLANT - WATER	0	194,514	194,514 28
NET BOOK VALUE OF CONTRIBUTED PLANT - SEWER	0	247,168	247,168 29
Total (Acct. 434):	0	441,682	441,682
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	137,018	421,121	558,139

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0		0		0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0		0		0	2
Payroll	0		0		0	3
Materials	0		0		0	4
Taxes	0		0		0	5
Other (list by major classes):						
NONE	0		0		0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,578	0	70,966	0	139,544	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0		0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	870				870	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0		0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0		0		0	6
Revenues subject to Wisconsin Remainder Assessment	67,708	0	70,966	0	138,674	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,697,912	1,695,591	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,158,859	748,964	2
Net Utility Plant	539,053	946,627	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,425	18,056	6
Special Funds (125)	88,336	86,663	7
Total Other Property and Investments	101,761	104,719	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,383	33,732	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,077	26,927	11
Other Accounts Receivable (143)	1,960	960	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,465	3,810	14
Materials and Supplies (150)	906	921	15
Prepayments (165)	1,380	1,593	16
Other Current and Accrued Assets (170)	1,161	1,277	17
Total Current and Accrued Assets	110,332	69,220	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	751,146	1,120,566	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	181,875	181,875	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	558,139	119,394	23
Total Proprietary Capital	740,014	301,269	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,154	1,455	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	5,978	6,846	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	11,132	8,301	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	810,996	38
Total Liabilities and Other Credits	751,146	1,120,566	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	618,428	1,077,163	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	335,000	534,993	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	278,244	533,517	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)		11,158			7
Construction Work in Progress (395)	5,000				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	618,244	1,079,668	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	184,870	583,349	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	88,793	301,847	0	0	12
Total Accumulated Provision	273,663	885,196	0	0	
Net Utility Plant	344,581	194,472	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	181,404	567,560			748,964	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,731	16,577			22,308	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	788	(788)			0	6
Accruals charged other						7
accounts (specify):						8
None	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
None	0	0			0	12
Total credits	6,519	15,789	0	0	22,308	13
Debits during year						14
Book cost of plant retired	3,053	0			3,053	15
Cost of removal	0	0			0	16
Other debits (specify):						17
None	0	0			0	18
Total debits	3,053	0	0	0	3,053	19
Balance end of year (110.1)	184,870	583,349	0	0	768,219	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.00%				22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,563	15,998			21,561	4
Accruals charged other						5
accounts (specify):						6
None	0	0			0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	83,465	285,849			369,314	10
Total credits	89,028	301,847	0	0	390,875	11
Debits during year						12
Book cost of plant retired	235	0			235	13
Cost of removal	0	0			0	14
Other debits (specify):						15
None	0	0			0	16
Total debits	235	0	0	0	235	17
Balance end of year (110.2)	88,793	301,847	0	0	390,640	18
Composite Depreciation Rate?	Yes	Yes				19
If yes, what is the rate?	2.00%	3.00%				20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	800	815	2
Sewer utility	106	106	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	906	921	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	181,875	1
Changes during year (explain):		
NONE		2
Balance end of year	181,875	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,846	1
Accruals:		
Charged water department expense	7,847	2
Charged electric department expense		3
Charged sewer department expense	2,291	4
Other (explain):		
NONE		5
Total Accruals and other credits	10,138	
Taxes paid during year:		
County, state and local taxes	6,846	6
Social Security taxes	3,999	7
PSC Remainder Assessment	161	8
Other (explain):		
NONE		9
Total payments and other debits	11,006	
Balance end of year	5,978	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	11,329	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	2,096	3
Total (Acct. 124):	13,425	
Special Funds (125):		
TREATMENT PLANT REPLACEMENT FUND	88,336	4
Total (Acct. 125):	88,336	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,093	6
Electric	0	7
Sewer (Regulated)	16,984	8
Other (specify):		
NONE		9
Total (Acct. 142):	28,077	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
DUE FROM CUSTOMERS FOR NEW SERVICES	1,960	12
Total (Acct. 143):	1,960	
Receivables from Municipality (145):		
2003 TAX ROLL ITEMS - WATER	2,362	13
2003 TAX ROLL ITEMS - SEWER	1,103	14
Total (Acct. 145):	3,465	
Prepayments (165):		
PREPAID INSURANCE - WATER	309	15
PREPAID INSURANCE - SEWER	426	16
PREPAID SOFTWARE MAINTENANCE - WATER	322	17
PREPAID SOFTWARE MAINTENANCE - SEWER	323	18
Total (Acct. 165):	1,380	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	335,224	0	0	0	335,224	1
Materials and Supplies	807	0	106	0	913	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	183,137	0	575,454	0	758,591	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	152,894	0	(575,348)	0	(422,454)	
Net Operating Income	14,742	0	(289)	0	14,453	7
Net Operating Income as a percent of						
Average Net Rate Base	9.64%	N/A	N/A	N/A	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

The sewer department was authorized a simplified rate increase effective on July 1, 2002 and July 1, 2003. Anticipated increase in revenues is estimated at approximately \$2,000 per year.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Simplified rate increase was authorized for the sewer department effective July 1, 2003.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	277,979	0	0	533,017	0	810,996	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	277,979			533,017		810,996	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	67,394	67,643	1
Total Sales of Water	67,394	67,643	
Other Operating Revenues			
Forfeited Discounts (470)	314	320	2
Other Water Revenues (474)	870	968	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,184	1,288	
Total Operating Revenues	68,578	68,931	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	22,465	22,710	5
General Operating Expenses (680-690)	17,793	16,919	6
Total Operation and Maintenance Expenses	40,258	39,629	
Other Operating Expenses			
Depreciation Expense (403)	5,731	11,226	7
Amortization Expense (404)	0	0	8
Taxes (408)	7,847	8,528	9
Total Other Operating Expenses	13,578	19,754	
Total Operating Expenses	53,836	59,383	
NET OPERATING INCOME	14,742	9,548	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	72	234	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	72	234	
Metered Sales to General Customers (461)				
Residential	268	8,949	29,472	4
Commercial	42	2,848	8,091	5
Industrial				6
Total Metered Sales to General Customers (461)	310	11,797	37,563	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		23,665	8
Other Sales to Public Authorities (464)	13	2,538	5,932	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	326	14,407	67,394	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	23,665	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	23,665	
Forfeited Discounts (470):		
Customer late payment charges	314	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	314	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	870	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	870	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,989	16,329	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,665	3,423	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	753	1,250	5
Repairs of Water Plant (650)	358	1,008	6
Transportation Expenses (660)	700	700	7
Total Plant Operation and Maintenance Expenses	22,465	22,710	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,455	7,135	8
Office Supplies and Expenses (681)	1,071	1,063	9
Outside Services Employed (682)	1,865	1,820	10
Insurance Expense (684)	2,067	2,080	11
Employees Pensions and Benefits (686)	3,621	4,066	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	714	755	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	17,793	16,919	
Total Operation and Maintenance Expenses	40,258	39,629	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	N/A	5,978	6,846	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	157	170	2
Net property tax equivalent		5,821	6,676	
Social Security	DIRECT BASED ON PAYROLL	1,946	1,795	3
PSC Remainder Assessment	BASED ON REVENUES	80	57	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		7,847	8,528	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.265652				3
County tax rate	mills		5.944893				4
Local tax rate	mills		1.442751				5
School tax rate	mills		11.142937				6
Voc. school tax rate	mills		1.520815				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.317048				10
Less: state credit	mills		1.848106				11
Net tax rate	mills		18.468942				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.442751				14
Combined School Tax Rate	mills		12.663752				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.106503				17
Total Tax Rate	mills		20.317048				18
Ratio of Local and School Tax to Total	dec.		0.694319				19
Total tax net of state credit	mills		18.468942				20
Net Local and School Tax Rate	mills		12.823329				21
Utility Plant, Jan. 1	\$	618,428	618,428				22
Materials & Supplies	\$	815	815				23
Subtotal	\$	619,243	619,243				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	619,243	619,243				26
Assessment Ratio	dec.		0.752866				27
Assessed Value	\$	466,207	466,207				28
Net Local & School Rate	mills		12.823329				29
Tax Equiv. Computed for Current Year	\$	5,978	5,978				30
Tax Equivalent per 1994 PSC Report	\$	10,966					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,978					32
Tax equiv. for current year (see note 6)	\$	5,978					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,162		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,122	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	45,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	533		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	80,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	788		23
Total Water Treatment Plant	788	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,162	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,122	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			45,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			533	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	80,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			788	23
Total Water Treatment Plant	0	0	788	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	20,091		26
Transmission and Distribution Mains (343)	267,212		27
Fire Mains (344)	0		28
Services (345)	74,729	2,181	29
Meters (346)	32,533	423	30
Hydrants (348)	58,892		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	453,557	2,604	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	691		37
Other General Equipment (379)	3,389		38
Other Tangible Property (390)	0		39
Total General Plant	5,477	0	
Total utility plant in service directly assignable	613,428	2,604	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	613,428	2,604	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			20,091	26
Transmission and Distribution Mains (343)		(234,306)	32,906	27
Fire Mains (344)			0	28
Services (345)	222	(38,496)	38,192	29
Meters (346)	2,831		30,125	30
Hydrants (348)		(5,177)	53,715	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,053	(277,979)	175,129	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			1,397	36
Transportation Equipment (373)			691	37
Other General Equipment (379)			3,389	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	5,477	
Total utility plant in service directly assignable	3,053	(277,979)	335,000	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,053	(277,979)	335,000	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		500	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	500	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	500	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	500	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		234,306	234,306 27
Fire Mains (344)			0 28
Services (345)	235	38,496	38,761 29
Meters (346)			0 30
Hydrants (348)		5,177	5,177 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	235	277,979	278,244
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	235	277,979	278,244
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	235	277,979	278,244

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,747	1,747	1
February			1,948	1,948	2
March			1,694	1,694	3
April			1,692	1,692	4
May			1,722	1,722	5
June			1,682	1,682	6
July			1,719	1,719	7
August			1,880	1,880	8
September			1,734	1,734	9
October			1,713	1,713	10
November			1,694	1,694	11
December			1,632	1,632	12
Total annual pumpage	0	0	20,857	20,857	
Less: Water sold				14,407	13
Volume pumped but not sold				6,450	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				1,190	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,690	19
Volume pumped but unaccounted for				4,760	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Water running for freeze-up prevention was estimated at 890,000, flushing mains, operating hydrants at 300,000 and leaks at 500,000					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				82	23
Date of maximum: 2/13/2003					24
Cause of maximum:					25
Water running for freeze-up prevention					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	26
Date of minimum: 9/13/2003					27
Total KWH used for pumping for the year				50,108	28
If water is purchased: Vendor Name: Not Applicable					29
Point of Delivery: Not Applicable					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 RIVER AVENUE EAST	#1	72	8	40,139	Yes	1
635 1/2 BLACKBURN ST NORTH	#3	70	12	17,003	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	222 RIVER AVENUE EASTLACKBURN STREET NORTH			2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	BYRON JACKSON	BOWLER		5
Year Installed	1984	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	178		8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC		10
Year Installed	1933	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1936		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	125		7
Total capacity in gallons (actual)	65,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	0	0	0	0	0
M	D	2.000	2,548	0	0	0	2,548
M	D	4.000	8,209	0	0	0	8,209
M	D	6.000	2,672	0	0	0	2,672
P	D	6.000	912	0	0	0	912
M	D	8.000	2,300	0	0	0	2,300
P	D	8.000	9,489	0	0	0	9,489
Total Within Municipality			26,130	0	0	0	26,130
Total Utility			26,130	0	0	0	26,130

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179		1
M	1.000	137	3	2	0	138	6	2
M	1.500	3	0	0	0	3		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
M	6.000	2	0	0	0	2		7
Total Utility		328	3	2	0	329	6	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	288	6	0	0	294	75	1
0.750	19	0	0	0	19	0	2
1.000	8	0	0	0	8	0	3
1.250	3	0	0	0	3	0	4
1.500	2	0	0	0	2	0	5
2.000	2	0	0	0	2	0	6
3.000	3	0	0	0	3	0	7
6.000	2	0	1	0	1	0	8
Total:	327	6	1	0	332	75	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	259	25	0	3	0	7	294	1
0.750	11	8	0	0	0	0	19	2
1.000	0	4	0	4	0	0	8	3
1.250	0	2	0	1	0	0	3	4
1.500	0	1	0	1	0	0	2	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	3	0	0	3	7
6.000	0	1	0	0	0	0	1	8
Total:	270	42	0	13	0	7	332	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	50				50	2
Total Fire Hydrants	50	0	0	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

On March 6, 2000, the Village Board passed Resolution #2000-1 authorizing a lower amount for the tax equivalent charged to the water department. The amount to be charged is to be calculated each year using the current tax rates.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to the reclassification of plant to plant financed by contributions. The contribution account was analyzed to arrive at an actual breakdown for the various asset categories.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to the reclassification of plant to plant financed by contributions. The contribution account was analyzed to arrive at an actual breakdown by asset category.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Two replacement services were installed and one new service that was billed using schedule Cz-1.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

The 6" meter was tested in 2002. Meter is for mobile home court for which there was no notable changes in consumption. Utility will test this meter when the 3" meters are tested.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	65,534	64,219	1
Total Sewage Operating Revenues	65,534	64,219	
Other Operating Revenues			
Forfeited Discounts (631)	432	419	2
Servicing of Customers Laterals (632)	0	75	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	5,000	5,000	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	5,432	5,494	
Total Operating Revenues	70,966	69,713	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	29,222	28,348	8
Maintenance Expenses (831-834)	3,104	3,065	9
Customer Accounting & Collection Expenses (840-843)	5,345	4,618	10
Administrative and General Expenses (850-857)	14,716	13,834	11
Total Operation and Maintenance Expenses	52,387	49,865	
Other Operating Expenses			
Depreciation Expense (403)	16,577	32,502	12
Amortization Expense (404)	0	0	13
Taxes (408)	2,291	1,861	14
Total Other Operating Expenses	18,868	34,363	
Total Operating Expenses	71,255	84,228	
NET OPERATING INCOME	(289)	(14,515)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	4	216	746	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	4	216	746	
Measured Service to General Customers (622)				
Residential Revenues	255	8,434	44,801	5
Commercial Revenues	41	2,823	11,696	6
Industrial Revenues				7
Revenues from Public Authorities	13	2,538	8,291	8
Total Measured Service to General Customers (622)	309	13,795	64,788	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	313	14,011	65,534	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	432	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	432	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT GRANT FROM THE GENERAL VILLAGE	5,000	6
Total Miscellaneous Operating Revenues (635)	5,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	18,008	13,813	1
Power and Fuel for Pumping (821)	7,634	9,497	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	3,080	4,538	8
Transportation Expenses (828)	500	500	9
Rents (829)	0	0	10
Total Operation Expenses	29,222	28,348	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	250	11
Maintenance of Collection System Pumping Equipment (832)	1,804	2,444	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,250	321	13
Maintenance of General Plant Structures and Equipment (834)	50	50	14
Total Maintenance Expenses	3,104	3,065	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	3,438	2,901	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	1,907	1,717	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	5,345	4,618	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	3,480	2,936	19
Office Supplies and Expenses (851)	1,110	1,024	20
Outside Services Employed (852)	1,865	1,820	21
Insurance Expense (853)	2,778	2,948	22
Employees Pensions and Benefits (854)	4,143	3,691	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	60	54	24
Miscellaneous General Expenses (856)	1,280	1,361	25
Rents (857)	0	0	26
Total Administrative and General Expenses	14,716	13,834	
Total Operation and Maintenance Expenses	52,387	49,865	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security	DIRECT BASED ON PAYROLL	2,053	1,634	1
Local and School Tax Equivalent on Meters Charged by Water Department		157	170	2
PSC Remainder Assessment	BASED ON REVENUES	81	57	3
Other (specify): NONE	N/A	0	0	4
Total tax expense		2,291	1,861	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,687		4
Structures and Improvements (311)	50,472		5
Service Connections, Traps, and Accessories (312)	24,098	1,077	6
Collecting Mains and Accessories (313)	267,844		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	13,874		9
Other Collecting System Equipment (316)	0		10
Total Collection System	363,975	1,077	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	73,833		13
Electric Pumping Equipment (323)	97,388		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	171,221	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	76,162		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	170,278		20
Secondary Treatment Equipment (334)	146,846		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	1,100		24
Plant Site Piping (338)	65,198		25
Flow Metering and Monitoring Equipment (339)	3,266		26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			7,687	4
Structures and Improvements (311)			50,472	5
Service Connections, Traps, and Accessories (312)		(12,292)	12,883	6
Collecting Mains and Accessories (313)		(149,518)	118,326	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		(8,346)	5,528	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	(170,156)	194,896	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)		(43,080)	30,753	13
Electric Pumping Equipment (323)		(25,687)	71,701	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	(68,767)	102,454	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		(45,812)	30,350	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		(102,422)	67,856	20
Secondary Treatment Equipment (334)		(85,107)	61,739	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			1,100	24
Plant Site Piping (338)		(39,216)	25,982	25
Flow Metering and Monitoring Equipment (339)			3,266	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	925		27
Other Treatment and Disposal Plant Equipment (341)	28,388		28
Total Treatment and Disposal Plant	492,163	0	
 GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	1,398		32
Transportation Equipment (373)	691		33
Other General Equipment (379)	36,556	929	34
Other Tangible Property (390)	0		35
Total General Plant	38,645	929	
Total utility plant in service directly assignable	1,066,004	2,006	
 Common Utility Plant Allocated to Sewer Department	0		36
 Total utility plant in service	1,066,004	2,006	

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Outfall Sewer Pipes (340)			925	27
Other Treatment and Disposal Plant Equipment (341)		(17,075)	11,313	28
Total Treatment and Disposal Plant	0	(289,632)	202,531	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			1,398	32
Transportation Equipment (373)			691	33
Other General Equipment (379)		(4,462)	33,023	34
Other Tangible Property (390)			0	35
Total General Plant	0	(4,462)	35,112	
Total utility plant in service directly assignable	0	(533,017)	534,993	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	(533,017)	534,993	

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)		500	6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	500	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		12,292	12,792	6
Collecting Mains and Accessories (313)		149,518	149,518	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		8,346	8,346	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	170,156	170,656	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)		43,080	43,080	13
Electric Pumping Equipment (323)		25,687	25,687	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	68,767	68,767	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		45,812	45,812	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		102,422	102,422	20
Secondary Treatment Equipment (334)		85,107	85,107	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)		39,216	39,216	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TREATMENT AND DISPOSAL PLANT		
Outfall Sewer Pipes (340)		27
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>500</u>
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	<u>0</u>	<u>500</u>

SEWER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		17,075	17,075 28
Total Treatment and Disposal Plant	0	289,632	289,632
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)		4,462	4,462 34
Other Tangible Property (390)			0 35
Total General Plant	0	4,462	4,462
Total utility plant in service directly assignable	0	533,017	533,517
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	533,017	533,517

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	312	1	0	0	313	0	1
Total Utility		312	1	0	0	313	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	258	0	0	0	258	1
6.000	8,204	0	0	0	8,204	2
8.000	20,801	0	0	0	20,801	3
10.000	940	0	0	0	940	4
12.000	1,010	0	0	0	1,010	5
Total Utility	31,213	0	0	0	31,213	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account #820 Supervision and Labor: Increase wages related to additional Village crew time spent on sewer main flushing and cleaning in August and September compared to the previous year.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to the reclassification of plant to plant financed by contributions. The contributions account was analyzed to arrive at an actual breakdown of contributions by asset category. The contributions included \$77,533 in CDBG-PF funding in 1999-2000 and \$344,508 in DNR grants from 1979 through 1983.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Adjustments for any account are nonzero, please explain.

All amounts reported in column f relate to reclassification of plant to plant financed by contributions. The contribution account was analyzed to arrive at an actual breakdown of the contributions by asset category.

Sewer Services (Page S-11)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

One service added that was financed by the utility and billed out using shedule Cz-1.
